**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929**

**WP(C).No. 29859 of 2006(D)**
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**PETITIONER:**
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**S.SATHIK KABBAR RAWTHER,**
**S/O.K.E.SHANTH MOHEMMAD, PALLIMEDU,**
**ATHIKKODE POST, KOZHINHAMPARA, CHITTUR TALUK,**
**PALAKKAD DISTRICT.**

**BY ADV. SRI.C.K.SREEJITH.**

**RESPONDENTS:**
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1. **THE INTELLIGENCE INSPECTOR,**
   **SQUAD NO.II, COMMERCIAL TAXES,**
   **PALAKKAD.**

2. **THE INTELLIGENCE OFFICER,**
   **SQUAD NO.II, COMMERCIAL TAX, PALAKKAD.**

3. **THE INSPECTING ASSISTANT COMMISSIONER**
   **(INTELLIGENCE) COMMERCIAL TAXES,**
   **PALAKKAD.**

4. **STATE OF KERALA, REPRESENTED BY THE**
   **COMMISSIONER OF COMMERCIAL TAXES,**
   **THIRUVANANTHAPURAM.**

**W.P.(C). NO.29859/2006:**

***ADDL.R5. M/S. O D M SILICATE INDUSTRIES,**
**REPRESENTED BY ITS MANAGING PARTNER,**
**INDUSTRIAL ESTATE,**
**VADAKKAL.P.O., ALAPPUZHA.**

***ADDL. R5 IS IMPLEADED AS PER ORDER IN I.A. 16112/06 DTD. 20/11/06.**

**BY ADV. SRI.SUNIL JACOB JOSE,**
**SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**W.P.(C). NO.29859/2006:**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

**EXT.P.1: COPY OF THE REGISTRATION CERTIFICATE OF VEHICLE NO. KL4 9234.**

**EXT.P.2: COPY OF THE ROAD PERMITS OF VEHICLE NO. KL4 9234.**

**EXT.P.3: COPY OF THE DRIVING LICENCE OF DRIVER MR. A.V. MANOJ.**

**EXT.P.4: COPY OF THE NOTICE NO. POP1.1/106-07/VCII ISSUED BY THE R.1.**

**EXT.P.5: COPY OF THE REPRESENTATIONS SUBMITTED BY THE PETITIONER DTD.08/11/2006 BEFORE THE R.1. COPIES OF WHICH SERVED ON 2ND AND 3RD RESPONDENTS (WITHOUT ANNEXURES).**

**RESPONDENT'S EXHIBIT:**

**EXT.R5.A: COPY OF THE PERMIT BEARING NO. 5366/M2/2006 DTD. 22/07/2006.**

**//TRUE COPY//**

**prv.**

K.BALAKRISHNAN NAIR, J.

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W.P.(C).Nos.29859 of 2006,30767 of 2006-K
31026 of 2006 & 31400 of 2006-K

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Dated this the 22nd day of March, 2007

**JUDGMENT**

The petitioners in these writ petitions challenge the notices issued under Section 47 (2) of the Kerala Value Added Tax Act. The goods have been released pursuant to the interim orders of this Court. The Commercial Taxes Officer (Enquiry) or the Intelligence Inspector, as the case may be, shall pass orders in these matters, after affording an opportunity of being heard to the petitioners, if so far, no final orders were passed. The bonds executed or the bank guarantees furnished shall be discharged or released, subject to the final orders passed. In some cases there is demand for entry tax also. Those demands are quashed. If any of the petitioners claim refund of the entry tax paid, they may move the competent authority for the same. In that event those applications will be disposed of without delay.

The Writ Petitions are disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS